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May 20, 2014

R-6

To the Honorable Council City of Norfolk, Virginia

> Re: First Church of Christ Holiness USA - Exemption from Real Estate Taxes

Dear Ladies and Gentlemen:

Attached please find an ordinance relieving the First Church of Christ Holiness USA of real property taxes, penalties and interest levied against the Church. The Church is exempt by classification, by right, but failed to file the necessary paperwork, causing the levy which would be relieved if the Council chooses to pass the attached ordinance.

Respectfully submitted,

Bernard A. Pishko City Attorney

Recommendation: Adopt Ordinance

04/25/14 pfh

Form and Correctness Approved:

By

Office of the City Attorney

Contents Approved:

DEPT.

## NORFOLK, VIRGINIA

## **ORDINANCE No.**

AN ORDINANCE GRANTING AN EXEMPTION FROM REAL ESTATE TAXES FOR REAL PROPERTY OF FIRST CHURCH OF CHRIST HOLINESS USA LOCATED AT 862 EAST PRINCESS ANNE ROAD FOR THE PERIOD JULY 1, 2013 - JULY 1, 2014

WHEREAS, the First Church of Christ Holiness USA ("First Church") has filed an application for exemption from real estate taxes for nine parcels of real property located at 862 East Princess Anne Road; and

WHEREAS, the Council finds that First Church satisfies the requirements for exemption from taxation under Article X, Section 6, Subsection (a)(6) of the Constitution of Virginia, 1971; Virginia Code § 58.1-3606; and Section 24-212.5 of the Norfolk City Code, 1979, as amended; and

WHEREAS, it is the desire of this Council that the applicant be granted the requested exemptions; now, therefore,

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That First Church of Christ Holiness USA is hereby granted exemptions from real estate taxes on the nine parcels of real property located at 862 East Princess Anne Road for the period July 1, 2013 to July 1, 2014.

Section 2:- That the tax exemptions granted herein are based on the Council's finding that First

Church of Christ Holiness USA is a charitable/benevolent organization within the meaning of Article X, Section 6, Subsection (a)(6) of the Constitution of Virginia, 1971, and Section 24-212.5 of the Norfolk City Code, 1979, as amended.

Section 3:- That the Treasurer of the City of Norfolk is hereby directed to exonerate any and all property taxes levied against First Church as well as any interest or penalties accrued as soon as practicable upon passage of this ordinance.

Section 4:- That this ordinance shall be in effect from and after the date of its adoption.